

Message Text

UNCLASSIFIED

PAGE 01 ISLAMA 12049 111709Z
ACTION EB-08

INFO OCT-01 NEA-10 ISO-00 L-03 CIAE-00 COME-00 DODE-00
DOTE-00 FMC-02 INR-07 NSAE-00 CG-00 DLOS-09
OES-07 TRSE-00 /047 W
-----014662 111710Z /41

R 111048Z DEC 77
FM AMEMBASSY ISLAMABAD
TO SECSTATE WASHDC 5000

UNCLAS ISLAMABAD 12049

E.O. 11652: N/A
TAGS: EWWT, PK
SUBJ: PAKISTANI NOTIFICATION ON INCOME TAX ON SHIPS AND AIRCRAFT

REF: STATE 293218

1. TEXT OF CENTRAL BOARD OF REVENUE NOTIFICATION S.R.O.
735(1)/77 FOLLOWS: "IN EXERCISE OF THE POWERS CONFERRED
BY SUB-SECTION (1) OF SECTION 60 OF THE INCOME ATAX ACT,
1922 (XI OF 1922), THE FEDERAL GOVERNMENT IS PLEASED TO
EXEPT FROM THE TAX PAYABLE UNDER THE SAID ACT THE INCOME
OF A FOREIGN ENTERPRISE FOR THE TIME BEING APPROVED BY
THE FEDERAL GOVERNMENT FOR THE PURPOSES OF SUCH EXEMPTION
FROM THE OPERATION OF SHIPS AND AIRCRAFTS IN INTERNATIONAL
TRAFFIC EXCEPT WHERE SUCH INCOME IS EARNED FROM SHIPS
AND AIRCRAFTS USED PRINCIPALLY TO TRANSPORT PASSENGERS AND
GOODS BETWEEN PLACES IN PAKISTAN:

PROVIDED THAT SUCH EXEMPTION SHALL NOT BE AVAILABLE TO AN
ENTERPRISE OF A COUNTRY WHICH DOES NOT ALLOW SIMILAR
EXEMPTION TO A LIKE ENTERPRISE OF PAKISTAN.

EXPLANATION--' FOREIGN ENTERPRISE' MEANS AN ENTERPRISE
WHICH IS CARRIED ON BY A PERSON WHO IS NOT RESIDEFT
IN PAKISTAN AND THE EFFECTIVE MANAGEMENT OF WHICH IS
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PAGE 02 ISLAMA 12049 111709Z

SITUATED OUTSIDE PAKISTAN."

2. COPY OF PAGE OF THE GAXETTE OF PAKISTAN WITH THE
NOTIFICATION IS BEING POUCHED TO EB/TCA/MA.
HUMMEL

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: SHIPS, AIRCRAFT
Control Number: n/a
Copy: SINGLE
Sent Date: 11-Dec-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977ISLAMA12049
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770461-0388
Format: TEL
From: ISLAMABAD
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19771268/aaaacyx.tel
Line Count: 60
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 05c5c206-c288-dd11-92da-001cc4696bcc
Office: ACTION EB
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 STATE 293218
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 24-Jan-2005 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 278056
Secure: OPEN
Status: NATIVE
Subject: PAKISTANI NOTIFICATION ON INCOME TAX ON SHIPS AND AIRCRAFT
TAGS: EWWT, PK
To: STATE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/05c5c206-c288-dd11-92da-001cc4696bcc
Review Markings:
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